

Taxation statistics 2009–10

Table 21: Personal tax

Selected items, by lodgment method, 2009–10 income year¹

Part D: Tax offset items

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

* The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

2 Sum of 'Franking credit' and 'Share of franking credit from franked dividends'.

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Part D: Tax offset items

		Tax agent	e-tax	Other self-preparer	Total
Total individuals	no.	8,786,513	2,351,241	1,242,277	12,380,031
Tax Offsets claimed by individuals on the return form					
Total franking credits ²	no.	2,669,228	373,920	319,565	3,362,713
	\$	10,158,927,793	285,481,301	473,968,891	10,918,377,985
Spouse tax offset - housekeeper	no.	1,026	2,448	1,005	4,479
	\$	1,929,983	4,236,082	1,879,505	8,045,570
Spouse tax offset - claiming part of the year	no.	592	329	278	1,199
	\$	1,064,013	345,403	473,571	1,882,987
Spouse tax offset - other	no.	252,902	76,452	25,103	354,457
	\$	432,532,918	128,968,658	43,388,382	604,889,958
<i>Spouse tax offset</i>	no.	256,648	82,129	34,198	372,975
	\$	438,674,645	137,415,204	57,187,220	633,277,069
Superannuation contributions tax offset	no.	182,353	27,270	26,477	236,100
	\$	452,040,469	65,048,737	69,847,802	586,937,008
30% private health insurance tax offset	no.	178,914	68,263	22,455	269,632
	\$	140,278,842	33,958,829	15,397,128	189,634,799
Education tax refund	no.	737,430	196,601	133,733	1,067,764
	\$	443,062,614	111,790,295	115,710,916	670,563,825
Superannuation contributions spouse tax offset	no.	9,839	4,412	1,721	15,972
	\$	4,153,820	1,592,388	718,455	6,464,663
Zone or overseas forces tax offset	no.	489,647	72,734	22,029	584,410
	\$	216,593,640	31,698,756	10,368,691	258,661,087
Medical expenses tax offset	no.	725,574	132,642	50,244	908,460
	\$	495,864,771	65,251,484	35,805,934	596,922,189
Parent/parent-in-law/invalid relative tax offset	no.	9,945	15,469	6,598	32,012
	\$	14,999,498	21,299,038	10,478,760	46,777,296
Landcare and water tax offset brought forward	no.	45	100	86	231
	\$	54,517	114,181	115,973	284,671
Other tax offsets	no.	859	102	380	1,341
	\$	3,270,564	218,168	1,136,357	4,625,089
Total tax offsets claimed on return form	\$	11,924,858,559	642,078,086	675,025,211	13,241,961,856

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Tax offsets calculated by the Tax Office					
Senior Australians tax offset	no.	499,292	52,914	73,246	625,452
	\$	721,714,438	81,649,506	112,424,746	915,788,690
Pension income tax offset	no.	145,999	80,905	25,464	252,368
	\$	218,399,421	121,145,183	38,383,762	377,928,366
Low income tax offset	no.	5,453,062	1,603,683	834,750	7,891,495
	\$	4,758,770,598	1,426,427,280	812,666,078	6,997,863,956
Mature age workers tax offset	no.	1,096,045	144,863	109,525	1,350,433
	\$	460,360,009	60,337,442	44,519,890	565,217,341
Entrepreneurs tax offset	no.	333,558	28,701	9,189	371,448
	\$	148,908,987	10,658,080	3,630,621	163,197,688
Averaging tax offset	no.	66,892	1,740	2,177	70,809
	\$	91,324,294	602,601	2,973,740	94,900,635
Termination payment tax offset	no.	116,579	18,140	6,306	141,025
	\$	639,438,642	89,159,907	38,649,434	767,247,983
Life assurance bonus tax offset	no.	539	191	178	908
	\$	744,758	163,274	268,235	1,176,267
Commonwealth of Australia benefits & payments tax offset ⁴	no.	160,374	86,059	60,661	307,094
	\$	85,193,598	39,998,986	29,355,398	154,547,982
Total calculated tax offsets	\$	7,124,854,745	1,830,142,259	1,082,871,904	10,037,868,908
Total tax offsets	\$	19,049,713,304	2,472,220,345	1,757,897,115	23,279,830,764